

Hyrum City
CITY

2007-08
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Hyrum City for the fiscal year ending June 30, 2008, 2008 as approved and adopted by resolution or ordinance dated June 21, 2007, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 21, 2007 for all budgetary funds.

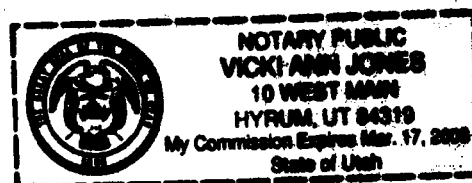
Signed:

Dean Howard
(Budget Officer)

Subscribed and sworn to this 17 day

of July, 2007.

Wicki A. Ames
(Notary Public)



Hyrum City

Governmental Unit

2007-08

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	165,852	265,400	290,850
3120	Prior Years' Taxes - Delinquent	7,563	5,173	5,500
3130	General Sales & Use Taxes	650,878	726,021	750,000
3140	Franchise Taxes	31,827	32,976	33,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	47,338	50,392	50,000
3190	Penalties & Interest on Delinquent Taxes			
3145	Energy Tax	360,474	282,344	305,000
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	8,973	9,475	10,000
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	20,725	11,373	15,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	7,212	7,165	7,500
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt	116,613	110,215	25,000
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants			
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	221,738	240,856	250,000
3358	Liquor Fund Allotment	6,598	5,908	6,000
3370	Grants from Local Units: Cache County	60,479	30,596	63,750

Hyrum City

Governmental Unit

2007-08

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20_06_	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	22,446	18,730	15,000
3415	Sale of Maps & Publications	347	200	250
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services	31,449	39,105	40,000
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs	2,128		500
3432	Parking Meter Revenue	587	495	
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges	402,533	432,271	450,000
3444	Sale of Waste & Sludge	2,231	3,152	3,000
3445	Animal Cont Fees			
3446	Animal Cont Fees			
3447	Animal Cont Fees			
3448	Animal Cont Fees			
3449	Animal Cont Fees			
3450	Animal Cont Fees			
3451	Animal Cont Fees			
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3494	Animal Cont Fees			
3495	Animal Cont Fees			
3496	Animal Cont Fees			
3497	Animal Cont Fees			
3498	Animal Cont Fees			
3499	Animal Cont Fees			
3500	FINES AND FORFEITURES			
3510	Fines	144,753	131,745	145,000
3520	Forfeitures			
3512	Library fines	2,455	2,294	2,500
3513	Parking tickets	1,600	675	1,000
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	11,587	16,340	15,000
3620	Rents & Concessions	24,128	28,845	30,000
3640	Sale of Fixed Assets - Compensation for Loss	4,724	9,055	1,000
3650	Sale of Materials & Supplies	6,104	7,806	8,000
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
3651	Sale of Library Material	705	712	700

Hyrum City
Governmental Unit

07-08
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20+C176_2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from: Water Fund	120,000	300,000	150,000
	Transfer from: Electric Fund	80,000	50,000	50,000
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	18,361	10,870	20,000
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			
3892	Trans to Rest. Fund		(72,000)	(80,000)
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	2,818,940	2,897,858	2,820,750

Hyrum City
Governmental Unit

2007-08

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_06	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	36,696	34,879	35,250
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	71,143	72,671	77,200
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive	18,889	17,677	18,900
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	187,723	202,612	222,350
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	8,984	8,777	9,750
4160	General Governmental Buildings	57,822	65,239	48,900
4170	Elections	6,972		7,600
4180	Planning & Zoning	85,733	58,658	67,500
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	204,098	210,908	216,000
4220	Fire Department	96,764	84,098	97,400
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	22,620	27,061	32,370
4254	Flood Control			
4255	Emergency Services (Civil Defense)			
4215	First Responders	39,248	44,332	47,300

Hyrum City
Governmental Unit

2007-08

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_06__	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	486,990	357,701	604,830
4415	Class "C" Road Program			
4420	Sanitation	359,351	391,251	440,000
4430	Sewage Collection & Disposal			
4440	Shop & Garage	51,726	39,272	47,500
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	196,607	157,127	182,800
4540	Park Lighting Engineering	53,195	46,558	56,050
4560	Recreation & Culture	24,214	27,978	27,550
4580	Libraries	132,227	150,441	198,400
4590	Cemeteries	69,355	34,512	102,150
4562	Museum	1,279	38,443	156,400
4563	Youth Council	3,405	3,545	3,700
4564	Senior Citizens	101,627	90,679	99,750
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development	19,332	12,317	21,100
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Capital Projects Fund		579,000	
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

Hyrum City
Governmental Unit

2007-08

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	2,336,000	2,755,736	2,820,750

Governmental Unit

Fiscal Year

DEBT SERVICE FUND

FORM 2

[illegible]

Hyrum City
Governmental Unit

2007-08

Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	638,690	729,000	
	Interest Income	1,479		
	Other additions	3,102,000	825,174	162,000
	Transfers - Utilities		300,000	
	TOTAL REVENUE	3,742,169	3,812,570	162,000
	Beginning Fund Balance		1,958,396	301
	TOTAL AVAILABLE FOR APPROPR.	3,742,169	3,812,570	162,301
	EXPENDITURES:			
	Road - 300 South	204,622	1,109,586	
	Park purchase	236,014		
	Library	1,343,137	2,702,683	162,000
	TOTAL EXPENDITURES	1,783,773	3,812,269	162,000
	Ending Fund Balance	1,958,396	301	301

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

Hyrum City
Governmental Unit

2007-08

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Culinary Water

FORM 3

Account Number	Description	Prior Year Actual 20_06__	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	881,538	853,758	900,000
	Interest Earned	63,673	36,960	59,800
	Other: <u>Mis. & Impact Fees</u>	9,024	6,451	7,520
	TOTAL OPERATING REVENUE	954,235	897,169	967,320
	OPERATING EXPENSES:			
	Personnel Services	196,229	209,991	247,250
	Contractual Services	32,862	27,498	30,000
	Material and Supplies	175,490	172,603	179,700
	Depreciation	285,147	290,665	295,000
	Other	7,474	11,906	11,900
	TOTAL OPERATING EXPENSE	697,202	712,663	763,850
	OPERATING INCOME (LOSS)	257,033	184,506	203,470
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	39,087	37,943	20,000
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to: General Fund	120,000	300,000	150,000
	Capital Projects		100,000	
	NET INCOME (LOSS)	176,120	(177,551)	73,470

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	176,120	(177,551)	73,470
	Plus: Depreciation	285,147	290,665	295,000
	Less: Major Improvements & Capital Outlay	1,235,854	185,785	276,000
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	(774,587)	(72,671)	92,470
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	774,587	72,671	
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	774,587	72,671	

Hyrum City
Governmental Unit

2007-08

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Sewer

FORM 3

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	696,581	740,915	770,000
	Interest Earned	54,978	53,270	54,000
	Other:	19,739	23,345	21,340
	TOTAL OPERATING REVENUE	771,298	817,530	845,340
	OPERATING EXPENSES:			
	Personnel Services	199,279	192,771	203,100
	Contractual Services	68,262	54,436	50,000
	Material and Supplies	388,474	332,015	352,750
	Depreciation	472,821	474,270	475,000
	Other	10,183	12,233	12,600
	TOTAL OPERATING EXPENSE	1,139,019	1,065,725	1,093,450
	OPERATING INCOME (LOSS)	(367,721)	(248,195)	(248,110)
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense	54,929	51,986	49,002
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to: Capital Proj.		100,000	
	NET INCOME (LOSS)	(312,792)	(296,209)	(199,108)

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	(312,792)	(296,209)	(199,108)
	Plus: Depreciation	472,821	474,270	475,000
	Less: Major Improvements & Capital Outlay	277,896	20,905	
	Bond Principal Payments	188,000	191,000	193,000
	TOTAL CASH PROVIDED (REQUIRED)	(305,867)	(33,844)	82,892
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	305,867	33,844	
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	305,867	33,844	

Hyrum City
Governmental Unit

2007-08

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Electric

FORM 3

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	4,757,003	4,994,902	5,370,000
	Interest Earned	38,812	37,305	71,500
	Other:	423,440	90,556	90,000
	TOTAL OPERATING REVENUE	5,219,255	5,122,763	5,531,500
	OPERATING EXPENSES:			
	Personnel Services	377,849	421,281	465,300
	Contractual Services	76,374	127,904	55,000
	Material and Supplies	3,702,254	3,526,634	4,400,800
	Depreciation	165,862	170,775	190,000
	Other	20,425	30,891	32,000
	TOTAL OPERATING EXPENSE	4,342,764	4,277,485	5,143,100
	OPERATING INCOME (LOSS)	876,491	845,278	388,400
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	1,483	6,225	17,000
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to: General Fund	(80,000)	(50,000)	(50,000)
	Capital Proj.		(100,000)	
	NET INCOME (LOSS)	797,974	701,503	355,400

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	797,974	701,503	355,400
	Plus: Depreciation	165,862	170,755	190,000
	Less: Major Improvements & Capital Outlay	366,446	463,482	984,500
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	597,390	408,776	(439,100)
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			439,100
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			439,100

Hyrum City
Governmental Unit

2007-08

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Irrigation

FORM 3

Account Number	Description	Prior Year Actual 20 06	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	225,632	231,589	235,000
	Interest Earned	18,115	19,968	20,300
	Other: _____	37,702	17,497	36,360
	TOTAL OPERATING REVENUE	281,449	269,054	291,660
	OPERATING EXPENSES:			
	Personnel Services	48,822	27,049	32,250
	Contractual Services	4,533	18,254	15,000
	Material and Supplies	40,542	55,842	61,500
	Depreciation	168,275	170,360	172,000
	Other	48,655	45,231	47,800
	TOTAL OPERATING EXPENSE	310,827	316,736	328,550
	OPERATING INCOME (LOSS)	(29,378)	(47,682)	(36,890)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	5,963	2,303	3,300
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	(23,415)	(45,379)	(33,590)

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	(23,415)	(45,397)	(33,590)
	Plus: Depreciation	168,275	170,360	172,000
	Less: Major Improvements & Capital Outlay	40,890	100,539	157,250
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	103,970	24,424	(18,840)
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			18,840
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			18,840

Hyrum City
Governmental Unit

2007-08

Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund) Library Trust Fund

FORM 1

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	State Grant	6,735	8,071	8,100
	Federal Grant		33,712	
	Private Donation		22	
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	6,735	41,805	8,100
	EXPENDITURES:			
	Books & Maintenance	5,537	12,000	8,100
	Equipment		29,783	
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	5,537	41,783	8,100

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			
	EXPENDITURES:			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			

Hyrum City
Governmental Unit

2007-08

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Storm Water

FORM 3

Account Number	Description	Prior Year Actual 20 06	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	22,137	109,813	110,000
	Interest Earned			
	Other:			
	TOTAL OPERATING REVENUE	22,137	109,813	110,000
	OPERATING EXPENSES:			
	Personnel Services			
	Contractual Services	9,749	1,118	5,000
	Material and Supplies	2,768	9,252	2,100
	Depreciation	2,756	17,550	18,000
	Other			
	TOTAL OPERATING EXPENSE	15,273	27,920	25,100
	OPERATING INCOME (LOSS)	6,864	81,893	84,900
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	6,864	81,893	84,900

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	6,864	81,893	84,900
	Plus: Depreciation	2,756	17,550	18,000
	Less: Major Improvements & Capital Outlay	50,642	160,800	25,000
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	(41,022)	(61,357)	77,900
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds	41,022	61,357	
	TOTAL CASH REQUIRED	(41,022)	61,357	